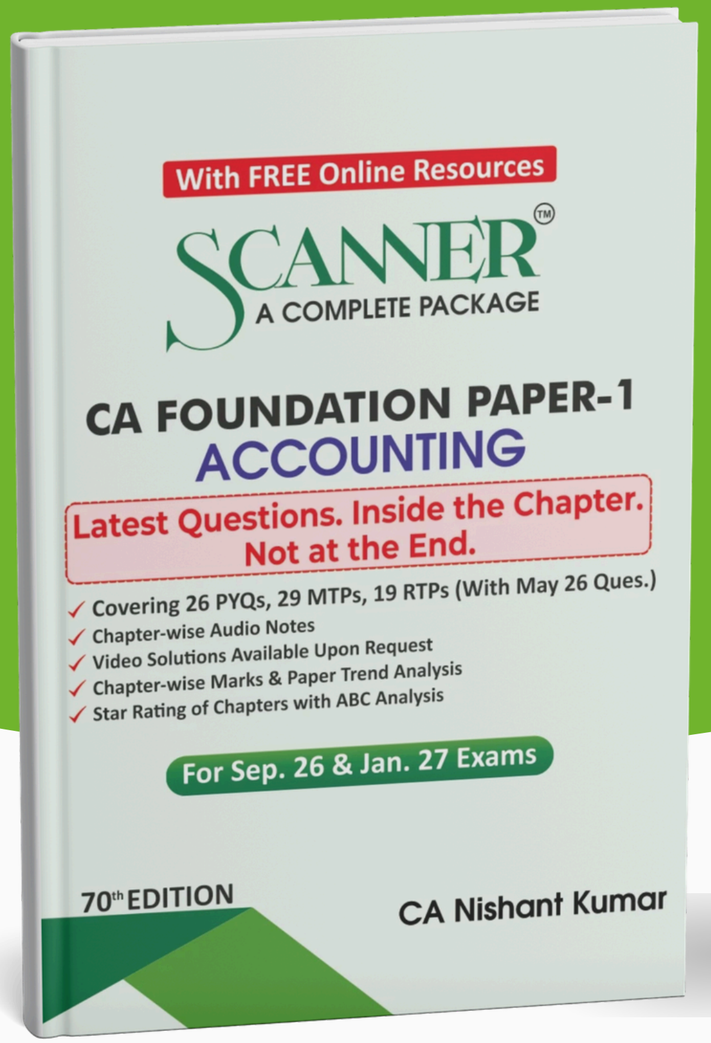
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- Chapter-wise Marks & Paper Trend Analysis
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Content

Study Material Based Contents

Paper - 1 Accounting

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1.	Theoretical Framework	1	
1.1.	Meaning and Scope of Accounting	1	A
1.2.	Accounting Concepts, Principles and Conventions	9	A
1.3.	Capital and Revenue Expenditure and Receipts	25	C
1.4.	Contingent Assets and Contingent Liabilities	41	D
1.5.	Accounting Policies	49	D
1.6.	Accounting as a Measurement Discipline-Valuation Principles, Accounting Estimates	53	D
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2.4.	Subsidiary Books	101	B
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4.	Inventories	217	C
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Syllabus

Syllabus

Paper 1 **Accounting** **(100 marks)**

(One paper – Three hours)

Objective:

To develop an understanding of the basic concepts and principles of accounting and apply the same in preparing financial statements and simple problem solving.

Contents:

1. Theoretical framework
   - (i) Meaning and Scope of accounting
   - (ii) Accounting Concepts, Principles and Conventions
   - (iii) Capital and revenue expenditure, Capital and revenue receipts, Contingent assets and contingent liabilities
   - (iv) Accounting Policies
   - (v) Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates.
   - (vi) Accounting Standards – Concepts and Objectives.
2. Accounting Process
   - (i) Recording accounting transactions: principles of double entry book-keeping, books of original entry - journal, subsidiary books, cash book, ledger-format, posting from journal and subsidiary books, balancing of accounts
   - (ii) Preparation of Trial Balance
   - (iii) Rectification of Errors.
3. Bank Reconciliation Statement
   Introduction, reasons, preparation of Bank Reconciliation Statement.
4. Inventories
   Meaning, Basis and technique of inventory valuation, Cost of Inventory, Net Realizable value and Record System.

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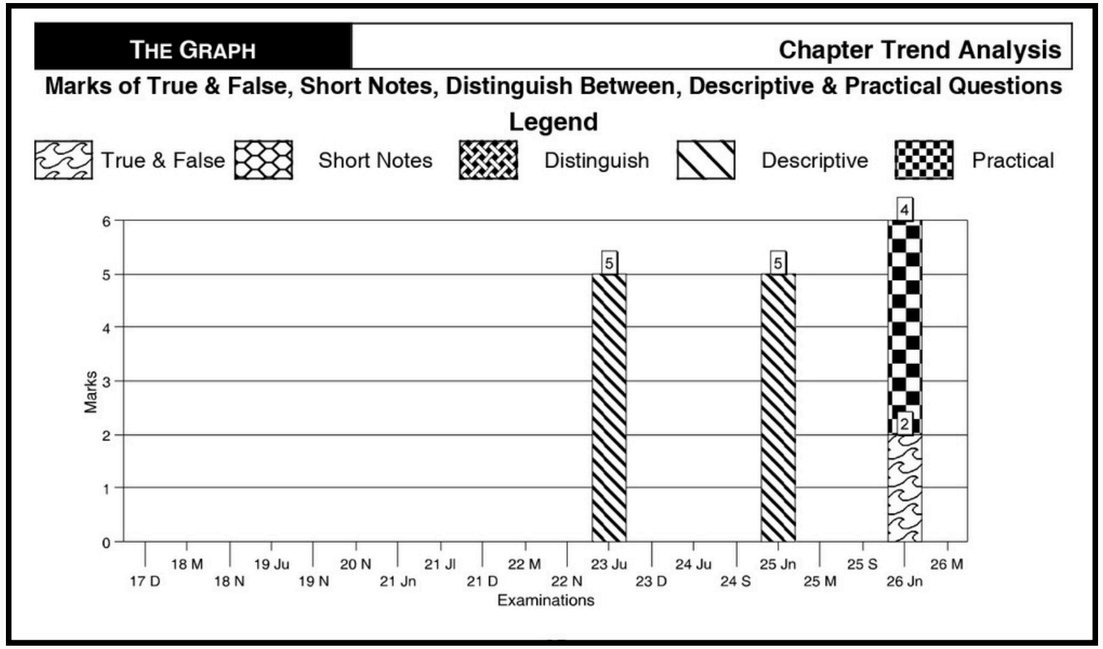
Chapter Trend Analysis



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Chapter-Wise Compulsory Questions Analysis

Chapter-Wise Compulsory Questions Analysis

Chap. No.	Chapter Name / Years	22 Nov	23 Jun	23 Dec	24 Jun	24 Sep	25 Jan	25 May	25 Sep	26 Jan	26 May	Total
1.1.	Meaning and Scope of Accounting	-	-	5	-	4	8	-	-	-	-	17
1.2.	Accounting Concepts, Principles and Conv...	4	4	4	2	-	2	2	6	-	-	24
1.3	Capital and Revenue Expenditure and Receipts	2	2	2	-	2	-	-	-	2	2	12
1.4	Contingent Assets and Contingent Liabilities	4	-	-	-	-	-	2	-	2	-	8
1.5	Accounting Policies	-	-	-	2	-	-	-	-	-	4	6
1.6	Accounting as a measurement discipline -...	-	-	-	-	-	-	-	4	-	-	4
1.7	Accounting Standards	-	-	-	-	-	-	2	-	4	-	6
2.1	Basic Accounting Procedures : Journal Entries	-	-	-	-	-	-	-	-	6	-	6
2.2	Ledgers	-	-	-	-	2	2	-	-	-	-	4
2.3	Trial Balance	-	-	-	-	-	-	-	-	-	-	0
2.4	Subsidiary Books	-	-	-	-	-	4	-	4	2	4	14
2.5	Cash Book	-	-	2	-	-	-	2	-	-	2	6
2.6	Rectification of Errors	2	2	-	8	4	-	-	-	-	-	16
3.	Bank Reconciliation Statement	-	-	-	-	-	-	-	-	-	-	0
4.	Inventories	2	-	-	-	2	2	4	-	-	2	12
5.	Depreciation and Amortisation	4	-	7	-	-	-	-	2	-	-	13
6.	Bills of Exchange and Promissory Notes	-	-	-	-	2	-	-	-	-	-	2

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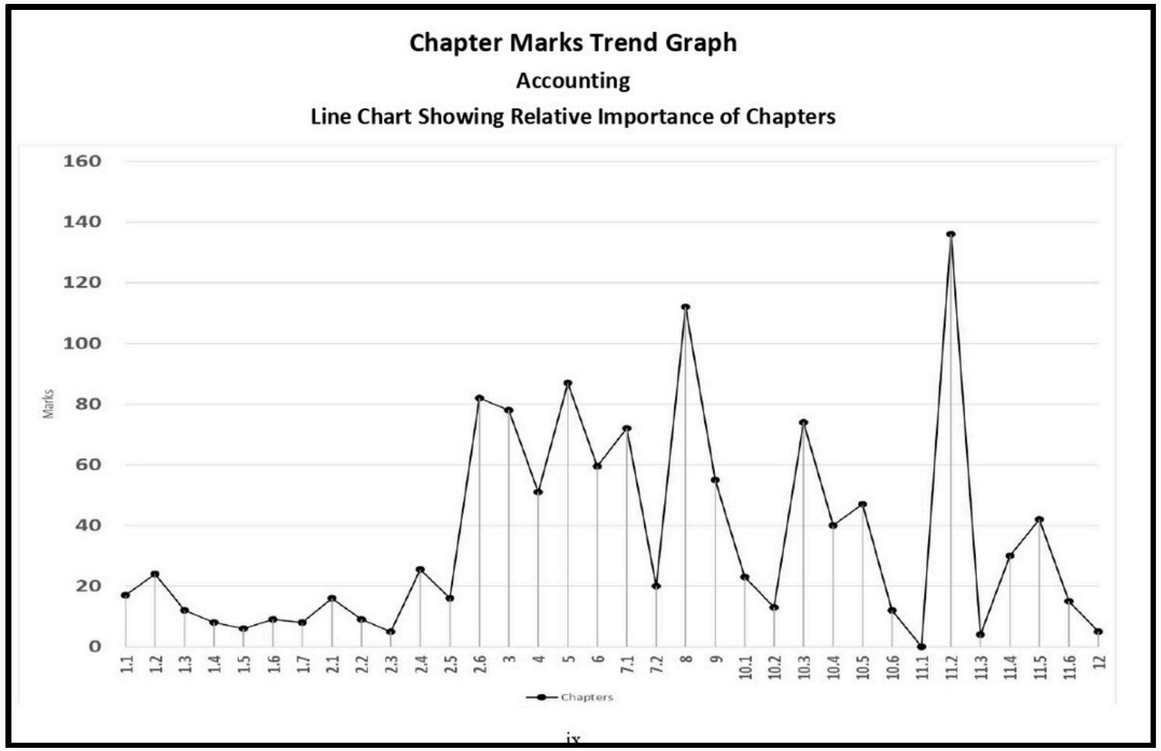
Chapter Marks Trend Graph



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Chapter-Wise Marks Analysis

Chapter-Wise Marks Analysis

Chap. No.	Chapter Name / Years	22 Nov	23 Jun	23 Dec	24 Jun	24 Sep	25 Jan	25 May	25 Sep	26 Jan	26 May	Total
1.1.	Meaning and Scope of Accounting	-	-	5	-	4	8	-	-	-	-	17
1.2.	Accounting Concepts, Principles and Conv...	4	4	4	2	-	2	2	6	-	-	24
1.3	Capital and Revenue Expenditure and Receipts	2	2	2	-	2	-	-	-	2	2	12
1.4	Contingent Assets and Contingent Liabilities	4	-	-	-	-	-	2	-	2	-	8
1.5	Accounting Policies	-	-	-	2	-	-	-	-	-	4	6
1.6	Accounting as a measurement discipline -...	-	-	-	-	-	-	5	4	-	-	9
1.7	Accounting Standards	-	-	-	2	-	-	2	-	4	-	8
2.1	Basic Accounting Procedures : Journal Entries	-	5	-	-	-	5	-	-	6	-	16
2.2	Ledgers	-	-	-	-	2	2	-	-	5	-	9
2.3	Trial Balance	-	-	-	-	-	-	-	-	-	5	5
2.4	Subsidiary Books	-	4	-	5	-	4	2.5	4	2	4	25.5
2.5	Cash Book	5	-	7	-	-	-	2	-	-	2	16
2.6	Rectification of Errors	12	2	-	20	4	-	10	12	12	10	82
3.	Bank Reconciliation Statement	15	5	8	5	10	10	10	5	5	5	78
4.	Inventories	2	5	4	5	12	7	4	5	-	7	51
5.	Depreciation and Amortisation	9	10	12	8	5	10	5	10	8	10	87
6.	Bills of Exchange and Promissory Notes	15	5	10	-	12	5	2.5	5	5	-	59.5

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Paper Trend Analysis

Paper Trend Analysis

Paper-1 Accounting

Year	Q. No.	{C}	No.	Chapter Name	Topic	Mks.	Ctg.	Page No.
2026 May	1 a (i)	{C}	4	Inventories	3	2	TF	220
	a (ii)	{C}	10.6	Dissolution of Par...	6	2	TF	657
	a (iii)	{C}	1.3	Capital and Reven...	3	2	TF	35
	a (iv)	{C}	11.2	Issue, Forfeiture an...	4	2	TF	700
	a (v)	{C}	8	Financial Statemen ...	3	2	TF	383
	a (vi)	{C}	2.5	Cash Book	1	2	TF	123
	b	{C}	1.5	Accounting Policies	3	4	DQ	52
	c	{C}	2.4	Subsidiary Books	6	4	PQ	117
	2 a		5	Depreciation and...	4	10	PQ	272
	b		2.6	Rectification of...	5	10	PQ	174
	3 a		10.3	Admission of a ...	2	10	PQ	567
	b		9	Accounts from Inc...	4	10	PQ	505
	4 a		10.5	Death of a Partner	7	10	PQ	646
	b		7.1	Final Accounts of...	11	10	PQ	358
	5 a (i)		4	Inventories	3	5	PQ	220
	a Or (ii)		3	Bank Reconciliatio...	4	5	PQ	179
	b		8	Financial Statemen...	3	5	PQ	399
	c		11.4	Accounting for...	1	10	PQ	778
	6 a		11.2	Issue, Forfeitur...	12	15	PQ	743
	b		2.3	Trial Balance	3	5	DQ	96

Legend:
TF: True & False
SN: Short Notes
DB: Distinguish Between
DQ: Descriptive Questions
PQ: Practical Questions

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Star Rating of Chapter

Plan your revision smarter with rating-based chapter feedback.

Star Rating of Chapter

No.	Chapter Name	No. of Attempts	Maximum Marks	Compulsory Questions
1.1.	Meaning and Scope of Accounting			4 (★★★★)
1.2.	Accounting Concepts, Principles...	2 (★★)		5 (★★★★★)
1.3.	Capital and Revenue Expenditure...	1 (★)		
1.4.	Contingent Assets and Contingent...			
1.5.	Accounting Policies			
1.6.	Accounting as a measurement...			
1.7.	Accounting Standards			
2.1.	Basic Accounting Procedures :...			
2.2.	Ledgers			
2.3.	Trial Balance			
2.4.	Subsidiary Books	2 (★★)		2 (★★)
2.5.	Cash Book			
2.6.	Rectification of Errors	3 (★★★)	2 (★★)	3 (★★★)
3.	Bank Reconciliation Statement	5 (★★★★★)	1 (★)	
4.	Inventories	4 (★★★★)		
5.	Depreciation and Amortisation	5 (★★★★★)	3 (★★★)	1 (★)
6.	Bills of Exchange and Promissory...	3 (★★★)		
7.1.	Final Accounts of Non-Manufactu...	2 (★★)		
7.2.	Final Accounts of Manufacturing...			
8.	Financial Statements of Not-for-Prof..	5 (★★★★★)	4 (★★★★)	
9.	Accounts from Incomplete Records	2 (★★)		
10.1.	Introduction to Partnership Accounts	1 (★)		
10.2.	Treatment of Goodwill in Partnership.			
10.3.	Admission of a New Partner	2 (★★)		
10.4.	Retirement of a Partner			
10.5.	Death of a Partner			
10.6.	Dissolution of Partnership Firms and..			
11.1.	Introduction to Company Accounts			
11.2.	Issue, Forfeiture and Re-Issue of..	4 (★★★★)	5 (★★★★★)	
11.3.	Issue of Debentures			
11.4.	Accounting for Bonus Issue and...			
11.5.	Redemption of Preference Shares			
11.6.	Redemption of Debentures			
12.	Accounting Terminology Glossary			

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